

# INSTRUCTIONS FOR SPECIAL FUEL SUPPLIER TAX RETURN

## Form SFS-1

The following instructions are for the sale of distillates only. For suppliers who also voluntarily collect tax on low-energy fuel, please refer to the paragraph at the end of these instructions.

### **RECEIPTS (Report only clear fuel)**

**Line 1a - Beginning Inventory.** The number of gallons in inventory at the beginning of the period. If there are multiple products, combine all inventories.

**Line 2a - Gallons Received - Tax Paid.** The number of gallons received from any source on which Maine excise tax has been paid. A schedule 1 must be attached for each fuel type.

**Line 3a - Gallon Received - Tax Unpaid.** The number of gallons received from sources within Maine. A Schedule 2 must be attached for each fuel type.

**Line 4a - Gallons Imported - Direct to Customer.** The number of gallons received from outside of Maine which were delivered directly to your customer. A Schedule 3 must be attached for each fuel type.

**Line 5a - Gallons Imported - Bulk Storage.** The number of gallons received from outside of Maine which were delivered directly to your bulk storage facility. A Schedule 4 must be attached for each fuel type.

**Line 6a - Total Receipts.** Total lines 2a, 3a, 4a, and 5a.

**Line 7a - Available Gallons.** Add line 6a (Total Receipts) to line 1a (Beginning Inventory).

**Line 8a - Ending Inventory.** The number of gallons in inventory at the end of the period. If there are multiple products, combine all inventories.

**Line 9a - Accountable Gallons.** Subtract line 8a (Ending Inventory) from line 7a (Available Gallons. Note: This amount will not necessarily agree with line 10a (Total Gallons Sold and Used) because of stock losses or gains. Do not make adjustments to the monthly returns for losses or gains. This will be accomplished at the end of the year on the reconciliation return.

### **DISTRIBUTIONS (Report only clear fuel)**

**Line 10a - Total Gallons Sold and Used.** The total number of gallons sold to customers and used by your company during this period.

**Line 11a - Sales for Heating and Cooking.** The number of gallons sold exempt during this period for use by the customer as heating or cooking fuel. Although no schedule is necessary, proper documentation must be kept in your files. (Note: If line 10a, "Total Gallons Sold and Used," includes dyed fuel, include those gallons sold for heating and cooking purposes here and the balance of dyed fuel in line 18a).

**Line 12a - Sales to U. S. Government.** The number of gallons sold exempt to the United States Government during this period. A schedule 8 must be attached for each fuel type.

**Line 13a - Sales to Other Suppliers.** The number of gallons sold exempt to other suppliers for resale. A Schedule 6 must be attached for each fuel type.

**Line 14a - Power Generation for Resale.** The number of gallons sold exempt to utilities for the generation of power for resale or to manufacturers. A schedule 10 must be attached for each fuel type.

**Line 15a - Exports.** The number of gallons sold exempt for export out of Maine. A Schedule 7 must be attached for each fuel type.

**Line 16a - Sales to this State or Political Subdivisions.** The number of gallons sold exempt to the State of Maine or any of its political subdivisions. A schedule 9 must be attached for each fuel type.

**Line 17a - Kerosene for retail sale.** The number of gallons of kerosene sold exempt because it is delivered into a retailer's separate tank for retail sale. Although no schedule is necessary, proper documentation must be kept in your files.

**Line 18a - Dyed Fuel.** (Use this line only if line 10a, "Total Gallons Sold and Used" includes dyed fuel.) The number of gallons of dyed fuel sold exempt and not included in line 11a. Although no schedule is necessary, proper documentation must be kept in your files.

**Line 19a - Total Exempt Sales.** Total lines 11a, 12a, 13a, 14a, 15a, 16a, 17a and 18a.

### **TAX COMPUTATION**

**Line 20 - Taxable Gallons.** Subtract line 19a (Total Exempt Sales) from line 10a (Total Gallons Sold and Used). If any of these sales were made to other suppliers, a Schedule 5 must be attached for each type of fuel.

**Line 22 - Excise Tax Due.** Multiply line 20 (Taxable Gallons) by the appropriate rate listed in line 21.

**Line 23 - Excise Tax Paid Purchases.** The total amount of tax paid purchases during this period. This amount should agree with line 2a (Gallons Received - Tax Paid) multiplied by the applicable rate. A Schedule 1 must be attached for each fuel type.

**Line 24 - Net Excise Tax Due.** Subtract line 23 (Excise Tax Paid Purchases) from line 22 (Excise Tax Due).

**Line 25 - Total Due with this Return.** Combine the amounts on line 24 for both distillates and low-energy fuel (if applicable).

**Line 26 - Credit from Prior Period.** If your prior period resulted in a credit and you have received a credit memo from Maine Revenue Services, place that amount on this line. This is not an adjustment line. Changes to prior returns must be made on amended returns.

**Line 27 - Amount Due.** Subtract line 26 (Credit from Prior Period) from line 25 (Total Due with this Return). If the result is a credit amount, use line 28.

**Line 28 - Credit Due.** Subtract Line 26 (Credit from Prior Period) from line 25 (Total Due with this Return). If the result is a debit amount, use line 27. Credits will be carried forward to the next period. Place this amount on line 26 of your next return. Alternatively, if you prefer to have the credit refunded to you, check the appropriate box and do not take the credit on the next return.

**Schedule check off boxes.** Please use these boxes to indicate those schedules which are attached to this return. Failure to attach appropriate schedules may prevent your return from being processed and would require additional correspondence.

**For suppliers who voluntarily collect Excise Tax on their sales of bulk low-energy fuel,** these sales should be reported on lines 10b, 19b, 20, 22, 24, and included in the total for lines 25 and 27. Only low-energy fuel sold in bulk should be reported. The amount of tax for the different low-energy fuels can be found on Maine Revenue Services website at <http://www.state.me.us/revenue/fueltax> or by calling 624-9745. The tax rate shown on the return is for propane only. Please change the tax rate on line 21 if a different type of fuel is sold and indicate what type of fuel it is. If multiple products were sold, please list on a separate sheet and include on lines 20 and 22.

**Make check or money order payable to the State Treasurer. Do not forget to enclose it with your return. Please also indicate your registration number on your check. Mail to Maine Revenue Services, Sales, Fuel & Special Tax Division, P O Box 1064, Augusta, ME 04332-1064. Failure to file and pay this return on or before the due date will result in interest and penalty charges. Billings are issued shortly after the processing of your return. If any assistance is needed, please write to the above address or call 207-624-9745.**